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Regn.No. KERBIL/2012/45073 dated 05-09-2012 with RNI Reg No.KL/TV(N)/634/2021-2023

കേരള ഗസറ്റ് KERALA GAZETTE

അസാധാരണം

EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത് PUBLISHED BY AUTHORITY

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.109/2025/TD.

Dated, Thiruvananthapuram, 6th June, 2025 23rd Idavam, 1200.

S. R. O. No. 653/2025

In exercise of the powers conferred by clause (b) of sub-section (2) of section 1 of the Kerala Finance Act, 2025 (3 of 2025), the Government of Kerala hereby appoints 1st day of July, 2017 as the date from which the provisions of sub-section (6) of section 6 of the Kerala Finance Act, 2025



(3 of 2025) shall be deemed to have come into force.

By order of the Governor,

K.R. JYOTHILAL, *Additional Chief Secretary to Government.*

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

As per the Kerala Finance Act, 2025, various provisions of section 6 shall come into force on the date notified by the Government in the Official Gazette. The provisions of sub-section (6) of section 6 of the Act have come into force under the Central Goods and Services Tax Act on 1st day of July, 2017. Hence, the Government of Kerala have decided to notify 1st day of July, 2017 as the date on which the said provision shall be deemed to have come into force under the Kerala State Goods and Services Tax Act, 2017.

The notification is intended to achieve the above object.

